<u>UNPUBLISHED</u>

UNITED STATES COURT OF APPEALS FOR THE FOURTH CIRCUIT

No. 04-1500

OLIVIER L. F. ASSER,

Plaintiff - Appellant,

versus

THE TAX COMMISSIONER OF THE COMMONWEALTH OF VIRGINIA,

Defendant - Appellee.

Appeal from the United States District Court for the Eastern District of Virginia, at Alexandria. Claude M. Hilton, Chief District Judge. (CA-03-1613-A)

Submitted: June 10, 2004 Decided: June 17, 2004

Before WILLIAMS and TRAXLER, Circuit Judges, and HAMILTON, Senior Circuit Judge.

Affirmed by unpublished per curiam opinion.

Olivier L. F. Asser, Appellant Pro Se. Andrew Cameron O'Brion, OFFICE OF THE ATTORNEY GENERAL OF VIRGINIA, Richmond, Virginia, for Appellee.

Unpublished opinions are not binding precedent in this circuit. See Local Rule 36(c).

PER CURIAM:

Olivier L. F. Asser appeals the district court's order dismissing his 42 U.S.C. § 1983 (2000) complaint alleging civil conspiracy, fraud, and willful misconduct. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. See Asser v. Tax Comm'r, No. CA-03-1613-A (E.D. Va. Apr. 12, 2004). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED